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03DEC-8 11:06:17RIVER REGION CANCER AND EARLY DETECTION DISTRICTFINANCIAL STATEMENTS(JUNE 30, 1983)

Under provisions of state law, this report is a public document. Copies of the report have been submitted to the entity and other appropriate public officials. The records are available for public inspection at the State House offices of the Legislative Auditor and, where appropriate, at the office of the public clerk of court.

Release Date 2-17-83

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Pfeifferhewitt & Netherwell

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ACCOUNTANTS' REPORT

To the Management of River Region Cancer Screening
And Early Detection District

We have compiled the accompanying general purpose financial statements of the River Region Cancer Screening and Detection District as of and for the year ended June 30, 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the River Region Cancer Screening and Detection District. We have not audited or reviewed the accompanying general purpose financial statements and accordingly, do not express an opinion or any other form of assurance on it.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated November 20, 2003, on the results of our agreed-upon procedures.

Pfeifferhewitt & Netherwell

November 20, 2003

**RIVER REGION CANCER SCREENING AND EARLY DETECTION DISTRICT
COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUP
JUNE 30, 1993**

	<u>General Fund</u>	<u>General Fund Assets</u>
ASSETS		
Cash	\$ 44,070	\$ -
Certificates of Deposit	300,139	-
Accrued Interest	297	-
Buildings and equipment	-	18,764
	<u>344,506</u>	<u>18,764</u>
Total Assets	<u>\$ 344,506</u>	<u>\$ 18,764</u>
LIABILITIES AND FUND EQUITY		
Fund Equity:		
Investment in general fund assets	\$ -	\$ 18,764
Fund Balance	<u>344,506</u>	<u>-</u>
Total Liabilities and Fund Equity	<u>\$ 344,506</u>	<u>\$ 18,764</u>

See accompanying notes and accountants' report.



**RIVER REGION CANCER SCREENING AND EARLY DETECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
FOR THE FISCAL YEAR ENDED June 30, 1993**

REVENUES

Donations	\$ 500
Interest	<u>1,390</u>
Total Revenue	<u><u>1,890</u></u>

EXPENDITURES

Advertising	419
Office	917
Professional	900
Supplies	319
Capital outlay	<u>-</u>
	<u>1,555</u>
Excess of revenues over expenditures	3,335
Fund Balance - July 1	<u>343,731</u>
Fund Balance - June 30	<u><u>347,066</u></u>

See accompanying notes and accountants' report.

RIVER REGION CANCER SCREENING AND EARLY DETECTION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

The River Region Cancer Screening and Early Detection District was created by the Louisiana Legislature to provide cancer screening and early detection programs for the river region from Baton Rouge to New Orleans. This area historically has higher incidents of cancer within its population than the national averages.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The financial statements of the River Region Cancer Screening and Early Detection District have been prepared in conformity with generally accepted accounting principles (GAAP) under the accrual basis of accounting.

B. Cash

The District's cash consisted of demand deposits at June 30, 2003. The carrying amount of the district's deposits was \$547,217 and the bank balance was \$547,217. Of the bank balance \$579,163, more insured by FDIC insurance and \$28,115 was insured by collateral held by the pledging bank's agent in the District's name.

At June 30, 2003 Certificates of Deposit consisted of:

<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity</u>
\$ 40,366	0.01%	1/31/03
115,677	0.01%	6/16/03
112,438	1.00%	3/14/03
91,181	1.01%	3/03/03
<u>81,386</u>	<u>1.01%</u>	<u>3/04/03</u>
<u>\$381,138</u>		

C. General Fixed Assets

General Fixed Assets are recorded as expenditures in the general fund and capitalized in the general fixed assets account group. Fixed assets are recorded at cost. Changes in fixed assets are summarized as follows:

	<u>Balance</u> <u>July 1, 2002</u>	<u>Addition</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2003</u>
Equipment	<u>\$ 19,364</u>	<u>-</u>	<u>-</u>	<u>\$ 19,364</u>



Posseltshulte & Nettterville

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**INDEPENDENT ACCOUNTANT'S REPORT
 ON APPLICABLE AGREEMENT PROVISIONS**

To the Management of River Region Cancer Screening
 and Early Detection District

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of River Region Cancer Screening and Detection District, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies, jointly to assist the team in evaluating management's assertions about River Region Cancer Screening and Early Detection District's compliance with certain laws and regulations during the year ended June 30, 2003 included in the accompanying *Louisiana Distribution Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

The District did not receive any federal, state or local awards during the year ended June 30, 2003.

2. For each Federal, state, and local award, we randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

We selected six disbursements and tried to determine they were supported by proper documentation, had been properly expensed and were recorded to the proper account. The disbursements appeared to have been accounted for properly with the proper documentation and approvals.

3. We examine evidence indicating that agendas for meetings recorded in the minute book were posted as a open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

River Region Cancer Screening and Early Detection District is only required to post a notice of each meeting and the accompanying agenda on the door of the River Region Cancer Screening and Early Detection District's office building.

4. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and, for state grants included specific goals and objectives and measures of performance.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of River Region Cancer Screening and Early Detection Center, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Parthasarathy & Nettleton

November 20, 2020

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Good-Public-Practice)
(July 26, 2003)

Psychiatry & Referrals
308 East Cameron
Covington, Louisiana 70037

In connection with your audit of our financial statements as of June 30, 2003 and for fiscal year 2003 – 2004 for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States, to assist our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of July 26, 2003. (Mark completed/date of the representations).

PART I: AGENCY PROFILE

1. Name and address of the organization.

River Region Cancer Screening and Early Detection District
908 Action Highway
Petal Office Box 338
Barringer, Louisiana 70778

2. List names, addresses, and telephone numbers of entity officials. (Include elected/appointed members of the governing board, chief and deputy officers, and legal counsel)

Louis Lambert, Chairman - 27118 St. Andrews Parkway, Prairieville, Louisiana, 225-672-8820
Paul Lambert, Vice-Chairman - 714 Regatta Street, Chalvytes, Louisiana 70007, 882-628-1288
Morris Bishop, Treasurer - Post Office Box 278, St. Amant, Louisiana 70774, 225-647-8825
Pat Bell, Jr. - 14827 Hippo Cypress Road, Gonzales, Louisiana 70701, 225-673-6876
Bessie Peterson - Post Office Box 262, Gonzales, Louisiana 70701, 225-671-6977
Margaret Royce, Secretary - 4904F Main Cemetery Road, Prairieville, Louisiana 70709, 225-682-5821
David Raymond - Post Office Drawer 5, Lusher, Louisiana 70071, 225-688-6784
Diane Chabers - 28000 LA Highway 22, Springfield, Louisiana 70462, 225-688-0786
Jessica Lambert - 27118 St. Andrews Parkway, Prairieville, Louisiana, 225-672-8844

3. Period of time covered by this questionnaire: July 1, 2002 through June 30, 2003.

4. The entity has been organized under the following provision(s) of the Louisiana Revised Statute(s) (LSA-RS) and, if applicable, local constitution(s): LRS 48:1226.41

5. Briefly describe the public services provided: To provide cancer screening and education.



6. Expiration date of current awarded/granted awards/terms:

Leslie Lambert - 02/07/2008

Marlin Bishop - 05/31/2008

Tylin Lambert - 03/07/2008

Sharon Chisholm - 02/07/2008

David Raymond - 05/31/2008

Pat Galt, Sr - 07/06/2007

Margaret Roupen - 01/08/2007

Jessica Lambert - 01/08/2008

Part B. Federal, State, and Local Awards:

THIS SECTION NOT APPLICABLE TO OUR AGENCY

7. We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes () No ()

8. All transactions relating to federal grants have been properly recorded within our accounting records and reported to the appropriate federal grantor officials.

Yes () No ()

9. All transactions relating to state grants have been properly recorded within our accounting records and reported to the state grantor officials.

Yes () No ()

10. All transactions relating to local grants have been properly recorded within our accounting records and reported to the appropriate local grantor officials.

Yes () No ()

11. The reports filed with federal agencies are properly supported by books of original entry and supporting documentation.

Yes () No ()

12. The reports filed with state agencies are properly supported by books of original entry and supporting documentation.

Yes () No ()

13. The reports filed with local agencies are properly supported by books of original entry and supporting documentation.

Yes () No ()

14. We have complied with all applicable compliance requirements of all federal programs we administer, to include matters contained in the Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and matters contained in the grant awards.

Yes () No ()

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes () No ()

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes () No ()

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes () No ()

Part III. Public Records

18. We are familiar with the Public Records Act and have made available to the public those records as required by LSA-RS 48:23.

Yes ☒ No ☐

Part IV. Open Meetings

19. Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes ☒ No ☐

Part V. Budget

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration. NOT APPLICABLE

Yes ☐ No ☒

21. For each grant received from the state, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives, and measures of performance.

NOT APPLICABLE

Yes ☐ No ☒

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration. NOT APPLICABLE

Yes ☐ No ☒

The previous responses have been made to the best of our belief and knowledge

<i>Margaret Blange</i> Margaret Blange	SECRETARY	7/30/03	Date
<i>Margaret Bishop</i> Margaret Bishop	TREASURER	7/30/03	Date
<i>Louis J. Lehoucq</i> Louis J. Lehoucq	CHAIRMAN	7/30/03	Date

Revised January 2000